



Department of the Treasury
Internal Revenue Service
P.O. Box 249
Memphis, TN 38101-0249

For your reference
Notice name CP14 **Tax Year** 2020
Notice date October 11, 2021
Your caller ID 583073
Your TIN 382-88-6821 18H
For more information visit irs.gov/CP14 to learn more about this notice and avoid waiting on the phone.

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JAY D WERNER & SUSAN P WATERS
20202 ATASCOCITA LAKE DR
HUMBLE TX 77346-1659

059360

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Our records show you filed your 2020 Form 1040 with an amount owed.

Amount due by November 1, 2021: \$1,868.93

What you owe



Scan here to learn how to create or view your secure online account

Your billing summary

(transactions within the last 21 days may not be reflected)

Tax you owed when you filed your return	\$32,258.00
Total penalties (see page 3 for more information)	\$1,916.89
Total interest (see page 3 for more information)	\$107.04
Payments and credits	-\$32,413.00
Amount due by November 1, 2021	\$1,868.93

If you already have an installment or payment agreement in place for this tax year, then continue with that agreement.

If we don't receive a full payment of the amount owed by this date, additional penalties may apply to your account. Penalties can be as high as 50% or more of the tax you owe. In addition, each day you wait to pay after this date, interest accumulates on your total balance.

For pending or approved payment arrangements, or if you are a debtor in a bankruptcy case, or if you need to contact us, please see the "IRS Help" section.

Continued on back...



JAY D WERNER & SUSAN P WATERS
20202 ATASCOCITA LAKE DR
HUMBLE TX 77346-1659

Notice	CP14
Notice date	October 11, 2021
Taxpayer ID number	382-88-6821



Amount due by November 1, 2021 \$1,868.93

Amount enclosed: _____

- Make your check or money order payable to the United States Treasury.
- Write your **taxpayer identification number** (382-88-6821), the **tax year** (2020), and the **form number** (1040) on your payment and mail this slip in with it.

INTERNAL REVENUE SERVICE
P.O. BOX 742562
CINCINNATI OH 45280-2562



382886821 FF WERN 30 0 202012 670 00000186893



What you need to do right now

Pay as much as you can now by visiting irs.gov/payments online or on your mobile device. It's fast, secure, and you'll receive instant confirmation of your payment. In a few easy steps, you can:

- Pay directly from your bank account for free
- Pay using a credit or debit card for a small fee

If you can't pay online, you can mail in a check or money order with the payment stub below.

For any amount you can't pay right now, see the following options.

Options if you can't pay in full



Scan here to learn how to securely review or make changes to your payment plan

Consider the following options if you can't pay in full right now:

Pay over time

Visit irs.gov/installmentagreements to learn more about installment agreements, which allow you to pay your balance over time as long as you stay current with your filing obligations. If you qualify, you can also apply online to save time and money at irs.gov/opa.

Settle your tax debt

If you can't pay your balance in full, an offer in compromise could allow you to settle your tax debt for less than the full amount you owe. You can use our online pre-qualifier tool at irs.gov/offers to see if you qualify and learn more about offers in compromise.

Temporarily delay collection

In cases of financial hardship, the IRS may temporarily delay collection until your situation improves. Visit irs.gov/delay to learn more.



Penalties

We are required by law to charge applicable penalties. However, in select situations, we may be able to remove or reduce penalties. Visit irs.gov/penalties to learn more.

Penalty	Description	Action date	Months late	Unpaid amount	Monthly rate	Amount
Failure to file (Internal Revenue Code Section 6651)	We assess a penalty for filing your return late for each month or part of a month the return is late, up to 25% of the amount required to be shown on the return.	09/15/2021	03	\$12,034.00	4.50%	\$1,624.59
Failure to pay (Internal Revenue Code Section 6651)	We assess a penalty for each month or part of a month you don't pay the tax you owe by the due date and afterward, up to 25% of the tax shown on the return.	09/15/2021	03	\$9,153.55	0.50%	\$137.30

Total monthly penalties **\$1,761.89**

Penalty	Description	Period	Days late	Interest rate	Interest factor	Amount due	Amount
Failure to pay proper estimated tax (Internal Revenue Code Section 6654)	When you don't pay enough taxes due for the year with your quarterly estimated tax payments, we charge a penalty for not properly estimating your tax.	N/A	N/A	N/A	N/A	N/A	\$155.00

Total daily penalties **\$155.00**

Total penalties (monthly + daily) **\$1,916.89**

Interest (Internal Revenue Code Section 6601)

We are required by law to charge interest when you don't pay your liability on time. Unlike penalties, we cannot reduce or remove interest due to reasonable cause. Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit irs.gov/interest for more information.

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
06/15/2021 – 06/30/2021	15	3.0%	0.001233586	\$13,658.59	\$16.85
06/30/2021 – 09/15/2021	77	3.0%	0.006348574	\$13,675.44	\$86.82
09/15/2021 – 10/11/2021	26	3.0%	0.002139183	\$1,573.26	\$3.37
Total Interest					\$107.04

IRS Help

For online assistance, you can visit irs.gov/help.

If you can't find what you need online, you can call the IRS at 800-829-8374.

If you have an approved payment arrangement, or have applied for one, continue making payments per that agreement. Remember that interest continues to be charged until you fully pay your balance.

If you are a debtor in a bankruptcy case, this notice is for your information only and is not intended to seek payment outside of the bankruptcy process for taxes due before you filed your petition. You will not receive another notice for the balance due while the automatic stay remains in effect. For more information about Bankruptcy visit: irs.gov/declarebankruptcy.

Taxpayer Rights and Sources for Assistance

Scan me

Scan here to view the
Taxpayer Advocate Website

For more information about this notice, visit irs.gov/CP14.

As a taxpayer, you are entitled to certain rights. The enclosed Taxpayer Bill of Rights provides more information.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 877-777-4778.

Tax professionals who are independent from the IRS may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at irs.gov/forms-pubs; or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.